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Lexington (town) vacation rental checklist

Lexington County, South Carolina | Rules checked November 6, 2026

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We found no short-term rental permit in the Town of Lexington's code; its zoning definition of a dwelling excludes transient occupancy, so ask the town whether a rental is allowed at your address. The state-collected tax is 8%, and the town considered a 3% accommodations tax in 2024.

> The county's STR permit doesn't apply inside town limits. Many "Lexington" listings are on Lake Murray outside the town; check the unincorporated Lexington County page.

Licensing steps

STATE OF SOUTH CAROLINA

- [ ] **Get a retail license for direct bookings**
  If you take bookings yourself, you need a SCDOR retail license for each rental property and must file and pay electronically through MyDORWAY. If you rent only through a property manager or an online travel company that takes the payment, they remit the state tax and you don't need a license. Rent no more than one week a quarter and you can file once a year instead.
  MyDORWAY: https://mydorway.dor.sc.gov/
- [ ] **Know what the platform collects**
  Airbnb collects the 5% sales tax, 2% accommodations tax, and the local sales taxes the state collects, on its bookings. It also collects some county and city accommodations taxes, but only in the places it lists. Everything else is yours to file.
- [ ] **Register for local taxes**
  Many counties and cities charge their own accommodations tax (up to 3%), a hospitality tax, or a beach preservation fee. They collect these directly, so you register with the county or city even if a platform pays your state tax.
- [ ] **Check your property tax rate**
  A home that is your legal residence keeps the 4% assessment ratio only if it is rented out 72 days or less a year. Rent it more and it is taxed as a 6% rental property. Ask your county assessor.
- [ ] **Then your county and city**
  Business licenses, rental permits, and zoning are where South Carolina towns differ most. Pick your area.

LEXINGTON COUNTY, SOUTH CAROLINA

- [ ] **Inside or outside a town?**
  Outside town limits, including most of Lake Murray's Lexington County shore, you need the county's Short-Term Rental Zoning Permit. Inside a town, follow the town's rules.
- [ ] **Then your city or area**
  Pick your area.

TOWN OF LEXINGTON

- [ ] **Ask about zoning and a business license**
  The zoning code defines a dwelling as non-temporary residential use, not transient occupancy. Ask the Town of Lexington whether a short-term rental is allowed in your district and which business license applies.

- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 8% (state sales and accommodations tax plus local sales taxes). Airbnb collects it on its bookings; for direct bookings, get a SCDOR retail license and file through MyDORWAY. The town weighed a 3% local accommodations tax, covering Airbnbs, to start January 1 after an October 2024 vote. Ask the town whether it is in effect and how to file it.

Official sources

South Carolina Department of Revenue: Accommodations tax. https://dor.sc.gov/tax/accommodations

Airbnb: Collection and remittance by Airbnb in South Carolina. https://www.airbnb.com/help/article/2328

South Carolina Department of Revenue: Revenue Ruling #15-4: vacation rentals of a residence-
. https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/RR15-4.pdf

Lexington County (Municode): Code section.
https://library.municode.com/sc/lexington_county/codes/code_of_ordinances?nodeId=APXBZOOR_ART13SHRMRE

Town of Lexington (Municode): Code section.
https://library.municode.com/sc/lexington/codes/code_of_ordinances?nodeId=TITXVLAUS_CH155ZO_ARTIGEPR_DIV155.02COLADE_S155.02.02DE

Post and Courier: Lexington considers 3% accommodations tax (2024).
https://www.postandcourier.com/columbia/news/lexington-town-midlands-hotel-tax-tourism/article_0f6cd086-663f-11ef-8e49-775f68f15ea3.html